



Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

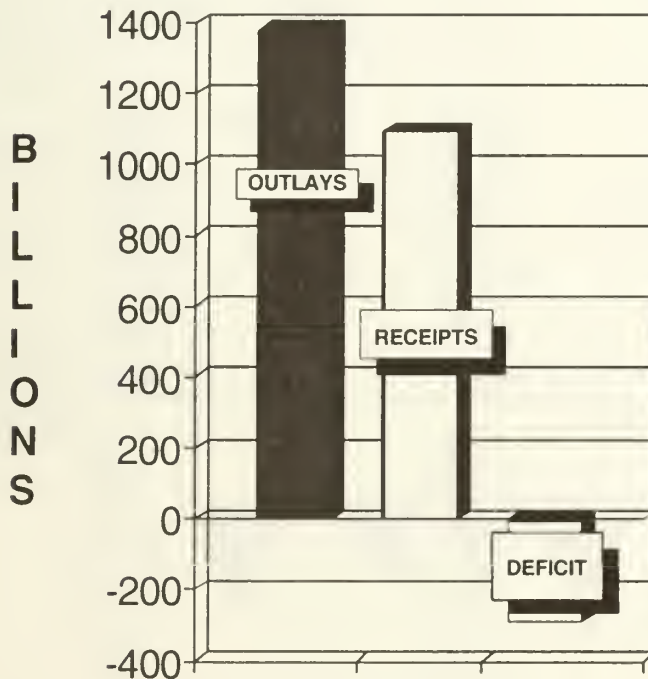
For Fiscal Year 1992 Through September 30, 1992, and Other Periods

Highlight

This issue includes the final budget results for fiscal year 1992.




RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1992



Contents

- Summary, page 2
- Receipts, page 6
- Outlays, page 7
- Means of financing, page 20
- Receipts/outlays by month, page 26
- Federal trust funds/securities, page 28
- Receipts by source/outlays by function, page 29
- Explanatory notes, page 30

Compiled and Published by

Department of the Treasury
Financial Management Service 

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (—)
FY 1991			
October	76,986	108,350	31,364
November	70,507	118,230	47,723
December	101,900	109,287	7,387
January	100,713	99,062	—1,650
February	67,657	93,848	26,191
March	64,805	105,978	41,173
April	140,380	110,371	—30,009
May	63,560	116,926	53,367
June	103,389	105,968	2,579
July	78,593	119,424	40,831
August	76,426	120,075	43,649
September	109,350	116,237	6,887
Year-to-Date	1,054,265	1,323,757	1,269,492
FY 1992			
October	78,068	114,660	36,592
November	73,194	117,878	44,684
December	103,662	106,199	2,537
January	104,094	119,758	15,664
February	62,218	111,391	49,174
March	73,087	123,799	50,712
April	138,503	123,894	—14,609
May	62,303	109,089	46,786
June	120,920	117,137	—3,783
July	79,080	122,226	43,146
August	78,218	102,920	24,702
September	118,344	112,943	—5,400
Year-to-Date	2,091,692	2,181,895	290,204

¹The receipt, outlays and deficit figures differ from the 1993 Budget released by the Office of Management and Budget on January 29, 1992, by a net of \$746 million, due mainly to revisions in data following the release of the Final September 1991 Monthly Treasury Statement.

²Includes an increase of \$486 million for health insurance supplement to earned income credit not previously reported by the Internal Revenue Service for the period of January—August 1992.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1992 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1991)	Budget Estimates Next Fiscal Year (1993) ¹
Total on-budget and off-budget results:					
Total receipts	118,344	1,091,692	1,073,620	1,054,265	1 162 934
On-budget receipts	92,812	789,266	772,697	760,380	838,919
Off-budget receipts	25,532	302,426	300,923	293,885	324,015
Total outlays	112,943	1,381,895	1,407,144	1,323,757	1,503,886
On-budget outlays	86,708	1,129,336	1,155,005	1,082,070	1,238,659
Off-budget outlays	26,236	252,559	252,139	241,687	265,227
Total surplus (+) or deficit (-)	+5,400	-290,204	-333,524	-269,492	340,952
On-budget surplus (+) or deficit (-)	+6,104	-340,071	-382,308	-321,690	399,740
Off-budget surplus (+) or deficit (-)	-704	+49,867	+48,784	+52,198	+58,788
Total on-budget and off-budget financing	-5,400	290,204	333,524	269,492	340,952
Means of financing					
Borrowing from the public	9,853	310,918	323,706	277,576	342,265
Reduction of operating cash, increase (-)	-22,807	-17,305	11,484	-1,329	
By other means	7,554	-3,409	-1,666	-6,755	-1,313

¹These figures are based on the *Mid-Session Review: The President's Budget and Economic Growth Agenda* released by the Office of Management and Budget on July 24, 1992.

. No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992

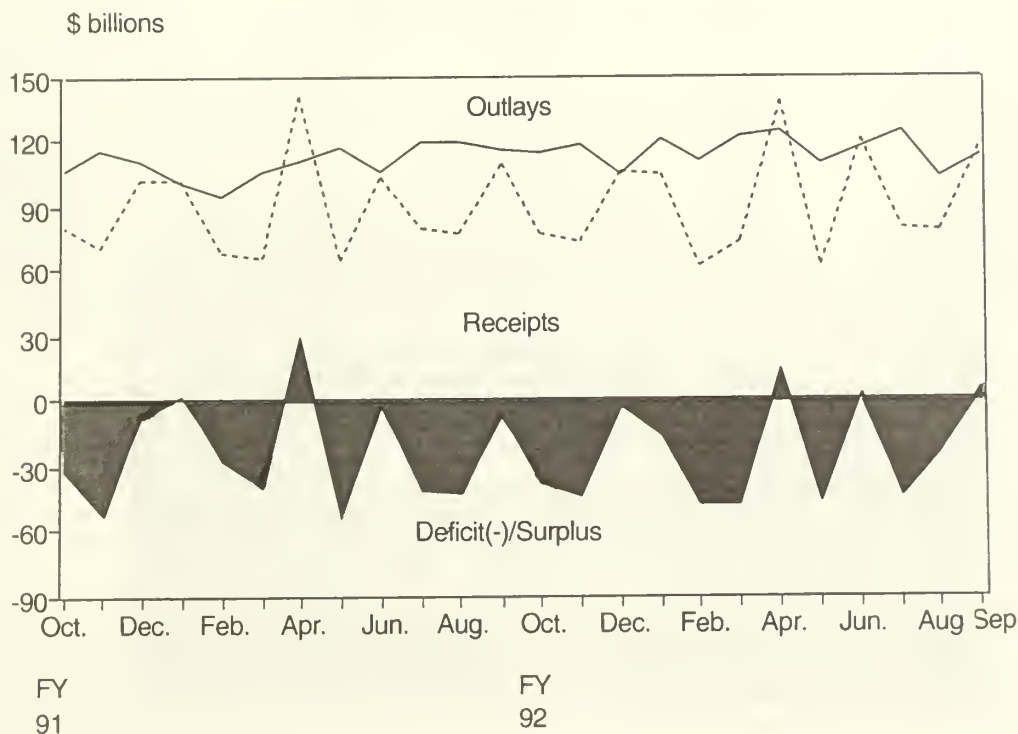


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1991 and 1992

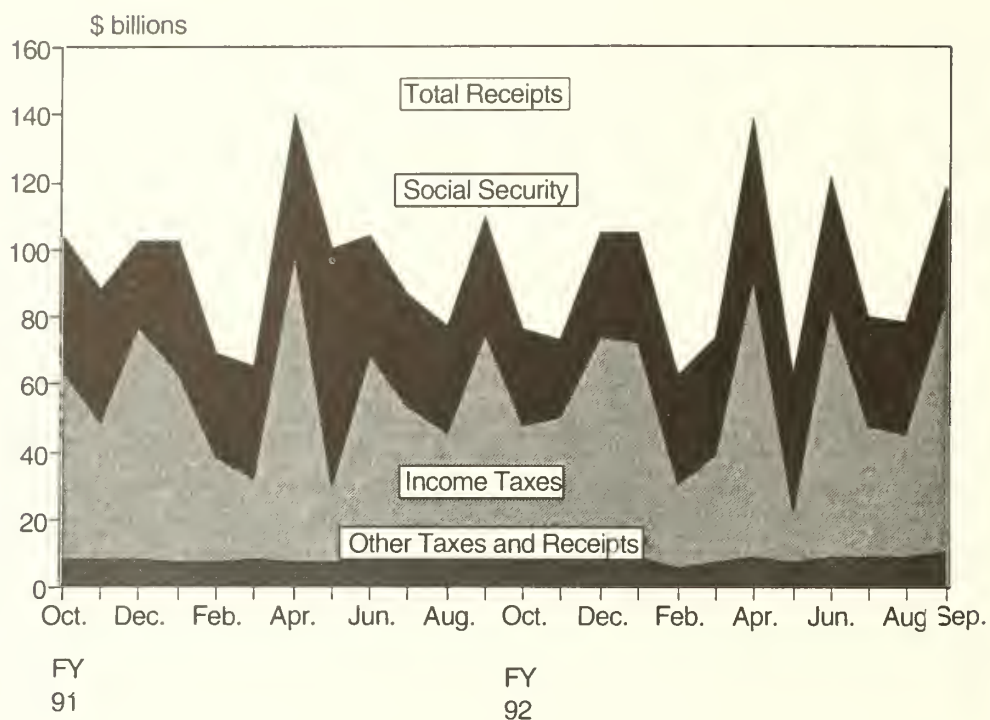


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1991 and 1992

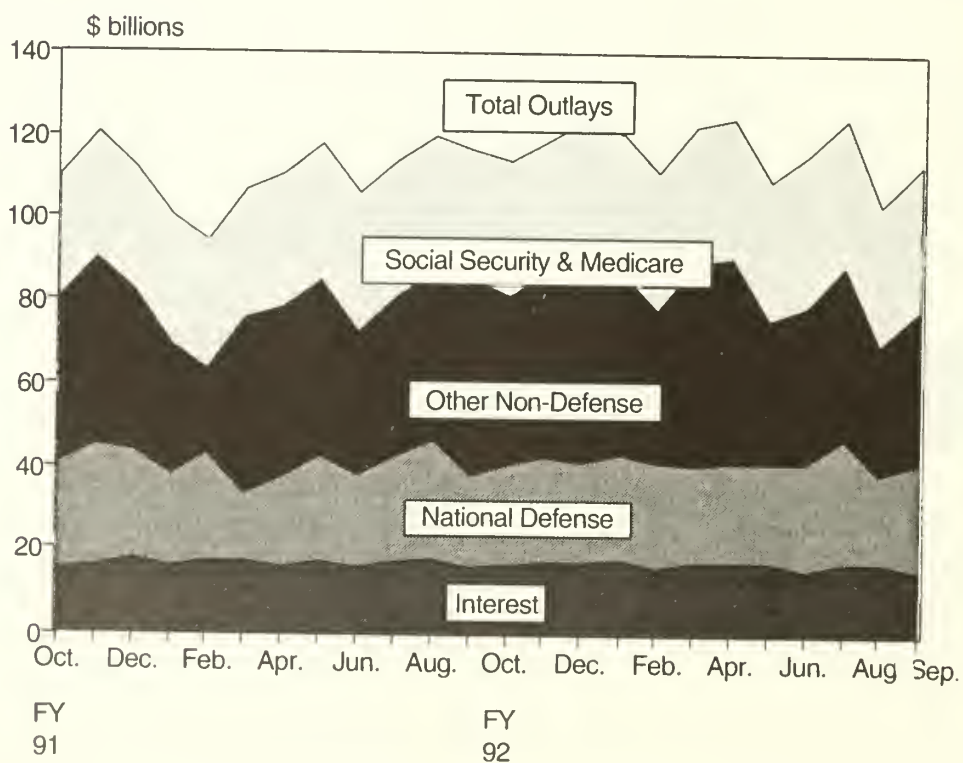


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1992 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	55,496	2476,465	467,827	472,129
Corporation income taxes	19,896	100,270	98,086	94,189
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,532	302,426	293,885	300,923
Employment taxes and contributions (on-budget)	7,065	83,065	76,641	82,348
Unemployment insurance	316	23,410	20,922	22,480
Other retirement contributions	409	4,788	4,568	4,671
Excise taxes	4,093	45,570	42,402	45,983
Estate and gift taxes	1,004	11,143	11,138	11,521
Customs duties	1,552	17,359	15,949	17,074
Miscellaneous receipts	2,980	27,195	22,847	22,303
Total Receipts	118,344	1,091,692	1,054,265	1,073,620
(On-budget)	92,812	789,266	760,380	772,697
(Off-budget)	25,532	302,426	293,885	300,923
Budget Outlays				
Legislative Branch	365	2,677	2,296	2,725
The Judiciary	179	2,299	1,989	2,371
Executive Office of the President	13	190	193	198
Funds Appropriated to the President	937	11,108	11,724	11,063
Department of Agriculture	3,922	56,436	54,119	59,343
Department of Commerce	211	2,567	2,585	2,869
Department of Defense—Military	24,902	286,632	261,925	291,310
Department of Defense—Civil	2,447	28,265	26,543	28,014
Department of Education	750	26,047	25,339	26,712
Department of Energy	1,414	15,439	12,459	15,711
Department of Health and Human Services, except Social Security	22,563	257,961	217,969	263,107
Department of Health and Human Services, Social Security	24,140	281,418	266,395	281,111
Department of Housing and Urban Development	2,028	24,470	22,751	25,200
Department of the Interior	663	6,555	6,096	7,095
Department of Justice	845	9,826	8,244	9,583
Department of Labor	3,597	47,163	34,040	46,204
Department of State	392	5,007	4,252	4,919
Department of Transportation	3,286	32,560	30,503	33,503
Department of the Treasury:				
Interest on the Public Debt	17,464	292,330	285,472	291,894
Other	-928	21,098	-9,120	1,030
Department of Veterans Affairs	3,201	33,737	31,214	33,923
Environmental Protection Agency	570	5,932	5,770	6,042
General Services Administration	322	469	487	613
National Aeronautics and Space Administration	1,149	13,961	13,878	13,817
Office of Personnel Management	2,945	35,596	34,808	35,885
Small Business Administration	25	394	613	610
Other independent agencies:				
Resolution Trust Corporation	-4,193	-8,934	50,751	-6,361
Other	5,809	27,810	30,466	34,646
Undistributed offsetting receipts:				
Interest	-228	-77,838	-70,648	-77,300
Other	-5,847	-39,280	-39,357	-38,693
Total outlays	112,943	1,381,895	1,323,757	1,407,144
(On-budget)	86,708	1,129,336	1,082,070	1,155,005
(Off-budget)	26,236	252,559	241,687	252,139
Surplus (+) or deficit (-)	+5,400	-290,204	-269,492	-333,524
(On-budget)	+6,104	-340,071	-321,690	-382,308
(Off-budget)	-704	+49,867	+52,198	+48,784

¹These figures are based on the *Mid-Session Review: The President's Budget and Economic Growth Agenda*, released by the Office of Management and Budget on July 24, 1992.

²Includes an increase of \$486 million for health insurance supplement to earned income credit not previously reported by the Internal Revenue Service.

... No Transactions.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, September 1992 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	33,184			408,352			404,152		
Presidential Election Campaign Fund	1			30			32		
Other	24,161			149,342			142,693		
Total—Individual income taxes	57,346	1,850	55,496	557,724	181,259	476,465	546,878	79,050	467,827
Corporation income taxes	21,365	1,469	19,896	117,951	17,680	100,270	113,599	15,513	98,086
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	² 20,935	678	20,258	256,691	678	256,013	247,682	604	247,078
Self-Employment Contributions Act taxes	² 2,801		2,801	17,117		17,117	18,412		18,412
Deposits by States	4		4	6		6	12		12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,740	678	23,062	273,814	678	273,137	266,106	604	265,503
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	² 2,243	73	2,170	27,516	73	27,443	26,483	66	26,417
Self-Employment Contributions Act taxes	² 300		300	1,845		1,845	1,968		1,968
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	1		1	-3		-3
Other				(*)		(*)	(*)		(*)
Total—FDI trust fund	2,543	73	2,469	29,363	73	29,289	28,448	66	28,382
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	² 5,922	54	5,869	73,362	54	73,308	67,595	161	67,434
Self-Employment Contributions Act taxes	² 887		887	5,459		5,459	5,077		5,077
Receipts from Railroad Retirement Board				337		337	329		329
Deposits by States	1		1	4		4	2		2
Total—FHI trust fund	6,810	54	6,756	79,162	54	79,108	73,003	161	72,842
Railroad retirement accounts:									
Rail industry pension fund	155	3	152	2,453	5	2,449	2,363	-8	2,371
Railroad Social Security equivalent benefit	157		157	1,508		1,508	1,428		1,428
Total—Employment taxes and contributions	33,404	807	32,597	386,300	809	385,491	371,349	823	370,526
Unemployment insurance:									
State taxes deposited in Treasury	247		247	17,605		17,605	15,296		15,296
Federal Unemployment Tax Act taxes	75	8	67	5,755	147	5,608	5,474	146	5,328
Railroad unemployment taxes	1		1	136		136	185		185
Railroad debt repayment	(*)		(*)	61		61	113		113
Total—Unemployment insurance	324	8	316	23,557	147	23,410	21,068	146	20,922
Other retirement contributions:									
Federal employees retirement — employee contributions	400		400	4,683		4,683	4,459		4,459
Contributions for non-federal employees	10		10	105		105	108		108
Total—Other retirement contributions	409		409	4,788		4,788	4,568		4,568
Total—Social insurance taxes and contributions	34,137	815	33,322	414,645	956	413,689	396,985	969	396,016
Excise taxes:									
Miscellaneous excise taxes ³	2,489	142	2,348	24,389	804	23,585	20,444	582	19,862
Airport and airway trust fund	336		336	4,660	15	4,645	4,919	10	4,910
Highway trust fund	1,367	10	1,357	17,287	574	16,713	17,331	352	16,979
Black lung disability trust fund	52		52	626		626	652		652
Total—Excise taxes	4,245	152	4,093	46,962	1,392	45,570	43,346	943	42,402
Estate and gift taxes	1,031	26	1,004	11,479	336	11,143	11,473	335	11,138
Customs duties	1,602	50	1,552	18,135	775	17,359	16,766	817	15,949
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,516		2,516	22,920		22,920	19,158		19,158
All other	466	1	464	4,282	7	4,275	3,698	10	3,688
Total — Miscellaneous receipts	2,982	1	2,980	27,202	7	27,195	22,856	10	22,847
Total — Receipts	122,708	4,364	118,344	1,194,097	102,406	1,091,692	1,151,902	97,637	1,054,265
Total — On-budget	96,425	3,613	92,812	890,920	101,655	789,266	857,348	96,967	760,380
Total — Off-budget	26,283	751	25,532	303,177	751	302,426	294,554	670	293,885

¹Refunds have been decreased by \$486 million for health insurance supplement to earned income credit

²In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contributions Act Taxes" correspondingly decreased by \$1,534 million to correct estimates for the quarter ending September 30, 1991, and by \$13 million to correct estimates for calendar year 1991 and prior. "Individual Income Taxes, Other" have been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$7 million to correct estimates for calendar year 1989 and prior

³Includes amounts for windfall profits tax pursuant to P.L. 96-223.

.. No Transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(*)	36	435	1	434	393	1	392
House of Representatives	58	(*)	58	762	1	760	656	1	655
Joint items	7		7	79		79	106		106
Congressional Budget Office	2		2	22		22	20		20
Architect of the Capitol	20	1	19	250	18	233	196	9	187
Library of Congress	189		189	547		547	443		443
Government Printing Office:									
Revolving fund (net)	12		12	25		25	38		38
General fund appropriations	12		12	114		114	113		113
General Accounting Office	35		35	427		427	393		393
United States Tax Court	2		2	30		30	29		29
Other Legislative Branch agencies	2		2	29		29	28		28
Proprietary receipts from the public		1	-1		7	-7		7	-7
Intrabudgetary transactions	-7		-7	-16		-16	-27		-27
Total—Legislative Branch	368	2	365	2,704	27	2,677	2,314	18	2,296
The Judiciary:									
Supreme Court of the United States	2		2	27		27	20		20
Courts of Appeals, District Courts, and other judicial services	188	(*)	188	2,181	(*)	2,181	1,894	(*)	1,894
Other	-11		-11	91		91	75		75
Total—The Judiciary	179	(*)	179	2,299	(*)	2,299	1,989	(*)	1,989
Executive Office of the President:									
Compensation of the President and the White House Office	3		3	36		36	32		32
Office of Management and Budget	5		5	54		54	53		53
Other	5		5	100		100	108		108
Total—Executive Office of the President	13		13	190		190	193		193
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	101	87	15	1,058	748	310	5,828	173	5,655
Foreign military financing grants	259		259	4,399		4,399	-87		-87
Economic support fund	295		295	2,938		2,938	4,321		4,321
Military assistance	1		1	132		132	75		75
Peacekeeping Operations	(*)		(*)	31		31	39		39
Other	7		7	45		45	40		40
Proprietary receipts from the public		46	-46		652	-652		510	-510
Total—International Security Assistance	663	133	531	8,603	1,400	7,203	10,214	683	9,531
International Development Assistance:									
Multilateral Assistance:									
Contributions to the International Development Association				885		885	815		815
International organizations and programs	16		16	270		270	264		264
Other	83		83	562		562	441		441
Total—Multilateral Assistance	99		99	1,717		1,717	1,520		1,520
Agency for International Development:									
Functional development assistance program	155		155	1,430		1,430	1,610		1,610
Sub-Saharan Africa development assistance	55		55	500		500	413		413
Operating expenses	52		52	452		452	396		396
Payment to the Foreign Service retirement and disability fund				41		41	40		40
Other	59	3	56	604	45	560	282	42	240
Proprietary receipts from the public		60	-60		840	-840		865	-865
Intrabudgetary transactions									
Total—Agency for International Development	322	62	260	3,027	885	2,142	2,741	907	1,835
Peace Corps	18		18	196		196	176		176
Overseas Private Investment Corporation	12	14	-3	195	285	-90	55	198	-142
Other	10	3	7	78	14	64	71	15	56
Total—International Development Assistance	461	80	381	5,213	1,184	4,029	4,563	1,119	3,444
International Monetary Programs	62		62	-686		-686	179		179
Military Sales Programs:									
Special defense acquisition fund	24	(*)	24	291	235	56	168	289	-121
Foreign military sales trust fund	1,102		1,102	12,440		12,440	11,473		11,473
Kuwait civil reconstruction trust fund	12		12	299	53	246	66	322	256
Proprietary receipts from the public		1,176	-1,176		12,182	-12,182		12,534	-12,534
Other	1		1	4		4	8		8
Total—Funds Appropriated to the President	2,325	1,388	937	26,163	15,054	11,108	26,672	14,948	11,724

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	60	.....	60	686	.....	686	623	.....	623
Cooperative State Research Service	42	.....	42	426	.....	426	396	.....	396
Extension Service	37	.....	37	404	.....	404	367	.....	367
Animal and Plant Health Inspection Service	38	.....	38	448	.....	448	395	.....	395
Food Safety and Inspection Service	36	.....	36	468	.....	468	441	.....	441
Agricultural Marketing Service	63	.....	63	740	4	736	587	1	586
Soil Conservation Service	63	.....	63	835	.....	835	793	.....	793
Agricultural Stabilization and Conservation Service:									
Conservation programs	52	.....	52	1,864	.....	1,864	1,841	.....	1,841
Other	102	.....	102	764	.....	764	79	.....	79
Foreign assistance programs	181	.....	181	971	.....	971	753	.....	753
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	66	97	-31	3,199	2,229	969	4,431	2,435	1,996
Rural housing insurance fund	509	254	255	5,086	3,182	1,904	5,896	2,657	3,239
Rural development insurance fund	83	43	40	1,163	484	678	1,192	461	731
Other	2	(*)	2	22	3	19	15	3	13
Salaries and expenses	49	.....	49	609	.....	609	413	.....	413
Rural water and waste disposal grants	22	.....	22	184	.....	184	151	.....	151
Other	7	.....	7	92	.....	92	87	.....	87
Total—Farmers Home Administration	737	394	343	10,354	5,899	4,455	12,185	5,555	6,629
Rural Electrification Administration	748	581	167	3,370	4,304	-934	4,291	4,191	100
Federal Crop Insurance Corporation	133	3	130	1,241	287	954	1,073	303	770
Commodity Credit Corporation:									
Price support and related programs	591	771	-180	17,122	7,575	9,547	17,755	7,818	9,938
National Wool Act Program	11	.....	11	191	.....	191	172	.....	172
Food and Nutrition Service:									
Food stamp program	1,841	.....	1,841	22,800	.....	22,800	19,649	.....	19,649
State child nutrition payments	289	.....	289	6,127	.....	6,127	5,537	.....	5,537
Women, infants and children programs	199	.....	199	2,640	.....	2,640	2,354	.....	2,354
Other	27	.....	27	530	.....	530	525	.....	525
Total—Food and Nutrition Service	2,355	.....	2,355	32,096	.....	32,096	28,065	.....	28,065
Forest Service:									
National forest system	85	.....	85	1,369	.....	1,369	1,240	.....	1,240
Forest service permanent appropriations	263	.....	263	536	.....	536	544	.....	544
Other	215	.....	215	1,389	.....	1,389	1,216	.....	1,216
Total—Forest Service	563	.....	563	3,293	.....	3,293	3,001	.....	3,001
Other	29	3	26	600	30	570	503	28	474
Proprietary receipts from the public .....	.....	166	-166	.....	1,339	-1,339	.....	1,305	-1,305
Total—Department of Agriculture	5,841	1,918	3,922	75,874	19,438	56,436	73,320	19,201	54,119
Department of Commerce:									
Economic Development Administration	14	3	11	165	40	125	201	27	174
Bureau of the Census	13	.....	13	302	.....	302	451	.....	451
Promotion of Industry and Commerce	36	.....	36	297	.....	297	293	.....	293
Science and Technology:									
National Oceanic and Atmospheric Administration	141	1	140	1,612	26	1,585	1,418	16	1,402
Patent and Trademark Office	-1	.....	-1	56	.....	56	109	.....	109
National Institute of Standards and Technology	13	.....	13	183	.....	183	163	.....	163
Other	4	.....	4	81	.....	81	81	.....	81
Total—Science and Technology	158	1	157	1,931	26	1,905	1,771	16	1,755
Other	5	.....	5	85	.....	85	75	.....	75
Proprietary receipts from the public .....	.....	8	-8	.....	139	-139	.....	158	-158
Intrabudgetary transactions	-2	.....	-2	-8	.....	-8	-4	.....	-4
Offsetting governmental receipts .....	.....	.....	.....	.....	( * )	( * )	.....	( * )	( * )
Total—Department of Commerce	223	12	211	2,772	205	2,567	2,786	202	2,585

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,791		2,791	31,937		31,937	32,489		32,489
Department of the Navy	2,339		2,339	28,226		28,226	28,184		28,184
Department of the Air Force	1,996		1,996	21,007		21,007	22,766		22,766
Total—Military personnel	7,126		7,126	81,171		81,171	83,439		83,439
Operation and maintenance:									
Department of the Army	2,939		2,939	26,397		26,397	35,550		35,550
Department of the Navy	2,982		2,982	27,165		27,165	31,027		31,027
Department of the Air Force	1,804		1,804	23,462		23,462	27,017		27,017
Defense agencies	1,427		1,427	15,019		15,019	8,175		8,175
Total—Operation and maintenance	9,152		9,152	92,042		92,042	101,769		101,769
Procurement:									
Department of the Army	1,223		1,223	12,858		12,858	14,714		14,714
Department of the Navy	2,345		2,345	31,976		31,976	34,294		34,294
Department of the Air Force	2,355		2,355	26,774		26,774	29,923		29,923
Defense agencies	368		368	3,272		3,272	3,098		3,098
Total—Procurement	6,290		6,290	74,881		74,881	82,028		82,028
Research, development, test, and evaluation:									
Department of the Army	535		535	5,978		5,978	5,559		5,559
Department of the Navy	730		730	7,826		7,826	7,586		7,586
Department of the Air Force	1,019		1,019	11,998		11,998	13,050		13,050
Defense agencies	915		915	8,829		8,829	8,395		8,395
Total—Research, development, test and evaluation	3,199		3,199	34,632		34,632	34,589		34,589
Military construction:									
Department of the Army	87		87	832		832	878		878
Department of the Navy	84		84	1,090		1,090	871		871
Department of the Air Force	126		126	1,163		1,163	848		848
Defense agencies	102		102	1,177		1,177	900		900
Total—Military construction	399		399	4,262		4,262	3,497		3,497
Family housing:									
Department of the Army	157		157	1,550		1,550	1,565		1,565
Department of the Navy	75		75	787		787	797		797
Department of the Air Force	90		90	904		904	888		888
Defense agencies	6	1	5	42	12	30	48	3	45
Revolving and management funds:									
Department of the Army	-144		-144	-91		-91	-9		-9
Department of the Navy	-4		-4	-3		-3	-380	3	-383
Department of the Air Force							545		545
Defense agencies	-394	(*)	-395	3,213	3	3,210	-1,961	4	-1,965
Trust funds:									
Department of the Army	(*)		(*)	(*)	(*)	(*)	99	107	-8
Department of the Navy	4	3	(*)	47	20	26	115	89	26
Department of the Air Force	6	4	2	38	39	-1	143	183	40
Defense agencies	-7		-7	-38		-38	1		1
Proprietary receipts from the public:									
Department of the Army		91	-91		226	-226		365	-365
Department of the Navy		-90	90		212	-212		192	-192
Department of the Air Force		-12	12		291	-291		486	-486
Defense agencies		97	-97		195	-195		155	-155
Intrabudgetary transactions:									
Department of the Army	-170		-170						
Department of the Navy	-774		-774	-23		-23	-29		-29
Department of the Air Force	-5	1	-6		1	-1			
Defense agencies:									
Defense cooperation account	-23		-23	-330		-330	-464		-464
Other	14		14	-527		-527			
Offsetting governmental receipts:									
Department of the Army					16	-16		12	12
Defense agencies:									
Defense cooperation account		(*)	(*)		4,910	-4,910		43,154	-43,154
Total—Department of Defense—Military	24,998	96	24,902	292,556	5,925	286,632	306,679	44,753	261,925

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	123	.....	123	1,182	.....	1,182	1,140	.....	1,140
Operation and maintenance, general	-300	.....	-300	1,070	.....	1,070	1,077	.....	1,077
Other	556	.....	556	1,500	.....	1,500	1,279	.....	1,279
Proprietary receipts from the public .....	.....	13	-13	.....	186	-186	.....	155	-155
Total—Corps of Engineers	379	13	366	3,752	186	3,566	3,495	155	3,341
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,169	.....	11,169	10,782	.....	10,782
Retired pay	-2	.....	-2	-2	.....	-2	2	.....	2
Military retirement fund	2,073	.....	2,073	24,492	.....	24,492	23,091	.....	23,091
Intrabudgetary transactions .....	.....	.....	.....	-11,169	.....	-11,169	-10,782	.....	-10,782
Education benefits	5	.....	5	129	.....	129	56	.....	56
Other	6	1	5	95	5	90	62	1	62
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	8	-8
Total—Department of Defense—Civil	2,462	15	2,447	28,466	201	28,265	26,706	163	26,543
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	320	.....	320	6,159	.....	6,159	5,219	.....	5,219
Impact aid	53	.....	53	795	.....	795	754	.....	754
School improvement programs	152	.....	152	1,502	.....	1,502	1,366	.....	1,366
Chicago litigation settlement .....	.....	.....	.....	13	.....	13	10	.....	10
Indian education	4	.....	4	69	.....	69	66	.....	66
Total—Office of Elementary and Secondary Education	529	.....	529	8,537	.....	8,537	7,414	.....	7,414
Office of Bilingual Education and Minority Languages Affairs	17	.....	17	198	.....	198	187	.....	187
Office of Special Education and Rehabilitative Services:									
Special education	187	.....	187	2,243	.....	2,243	2,174	.....	2,174
Rehabilitation services and disability research	161	.....	161	1,992	.....	1,992	1,902	.....	1,902
Special institutions for persons with disabilities	9	.....	9	107	.....	107	116	.....	116
Office of Vocational and Adult Education	128	.....	128	1,079	.....	1,079	1,090	.....	1,090
Office of Postsecondary Education:									
College housing loans	(* *)	2	-2	19	59	-40	24	57	-33
Student financial assistance	667	.....	667	7,071	.....	7,071	6,334	.....	6,334
Guaranteed student loans	1,192	.....	-1,192	3,254	.....	3,254	4,782	.....	4,782
Higher education	128	.....	128	718	.....	718	615	.....	615
Howard University	15	.....	15	191	.....	191	163	.....	163
Other	7	.....	7	26	.....	26	35	.....	35
Total—Office of Postsecondary Education	-375	2	-377	11,280	59	11,221	11,953	57	11,895
Office of Educational Research and Improvement	62	.....	62	370	.....	370	247	.....	247
Proprietary receipts from the public	39	.....	39	368	.....	368	366	.....	366
Total—Department of Education	757	6	750	26,175	128	26,047	25,449	110	25,339
Department of Energy:									
Atomic energy defense activities	840	.....	840	10,606	.....	10,606	9,995	.....	9,995
Energy programs:									
General science and research activities	118	.....	118	1,263	.....	1,263	1,073	.....	1,073
Energy supply, R and D activities	308	.....	308	2,895	.....	2,895	2,178	.....	2,178
Uranium supply and enrichment activities	257	.....	257	1,433	.....	1,433	1,176	.....	1,176
Fossil energy research and development	35	.....	35	404	.....	404	409	.....	409
Energy conservation	54	.....	54	468	.....	468	386	.....	386
Strategic petroleum reserve	86	.....	86	312	.....	312	-261	.....	-261
Nuclear waste disposal fund	33	.....	33	323	.....	323	296	.....	296
Other	-39	(* *)	-39	136	3	133	572	5	567
Total—Energy programs	852	(* *)	851	7,234	3	7,231	5,830	5	5,825
Power Marketing Administration	516	81	435	1,959	1,284	675	1,511	1,638	-127
Departmental administration	39	.....	39	463	.....	463	404	.....	404
Proprietary receipts from the public .....	.....	669	-669	.....	3,127	-3,127	.....	3,274	-3,274
Intrabudgetary transactions .....	(* *)	.....	(* *)	-268	.....	-268	-241	.....	-241
Offsetting governmental receipts .....	.....	82	-82	.....	141	-141	.....	123	-123
Total—Department of Energy	2,246	832	1,414	19,993	4,555	15,439	17,499	5,040	12,459

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	82	(*)	82	756	4	752	651	3	648
Health Resources and Services Administration	277		277	2,333		2,333	1,763		1,763
Indian Health Service	177		177	1,558		1,558	1,310		1,310
Centers for Disease Control	119		119	1,198		1,198	1,128		1,128
National Institutes of Health:									
Cancer research	173		173	1,792		1,792	1,595		1,595
Heart, lung, and blood research	111		111	1,151		1,151	1,090		1,090
Diabetes, digestive and kidney diseases	56		56	624		624	579		579
Neurological disorders and stroke	56		56	554		554	540		540
Allergy and infectious diseases	88		88	915		915	844		844
General medical sciences	78		78	782		782	714		714
Child health and human development	51		51	489		489	454		454
Other research institutes	147		147	1,336		1,336	1,189		1,189
Research resources	16		16	319		319	347		347
Other	17		17	414		414	326		326
Total—National Institutes of Health	793		793	8,376		8,376	7,677		7,677
Alcohol, Drug Abuse, and Mental Health Administration	310		310	2,865		2,865	2,601		2,601
Agency for Health Care Policy and Research	23		23	113		113	12		12
Assistant secretary for health	80		80	253		253	209		209
Total—Public Health Service	1,861	(*)	1,861	17,452	4	17,447	15,351	3	15,348
Health Care Financing Administration:									
Grants to States for Medicaid	6,742		6,742	67,827		67,827	52,533		52,533
Payments to health care trust funds	1,900		1,900	39,390		39,390	35,361		35,361
Federal hospital insurance trust fund:									
Benefit payments	6,984		6,984	80,784		80,784	68,705		68,705
Administrative expenses and construction	123		123	1,187		1,187	937		937
Quinquennial transfers to the general fund from FHI							1,100		1,100
Total—FHI trust fund	7,107		7,107	81,971		81,971	70,742		70,742
Federal supplementary medical insurance trust fund:									
Benefit payments	4,198		4,198	48,627		48,627	45,514		45,514
Administrative expenses and construction	153		153	1,658		1,658	1,507		1,507
Total—FSMI trust fund	4,351		4,351	50,285		50,285	47,021		47,021
Other	-34		-34	-108		-108	119		119
Total—Health Care Financing Administration	20,067		20,067	239,366		239,366	205,776		205,776
Social Security Administration:									
Payments to Social Security trust funds	10		10	6,127		6,127	5,971		5,971
Special benefits for disabled coal miners	68		68	829		829	851		851
Supplemental security income program	1,447		1,447	19,445		19,445	15,926		15,926
Total—Social Security Administration	1,525		1,525	26,401		26,401	22,748		22,748
Administration for children and families:									
Family support payments to States	1,158		1,158	15,103		15,103	13,520		13,520
Low income home energy assistance	26		26	1,142		1,142	1,742		1,742
Refugee and entrant assistance	107		107	381		381	269		269
Community Services Block Grant Act Programs	33		33	442		442	420		420
Payments to States for AFDC work programs	46		46	594		594	546		546
Interim assistance to States for legalization	19		19	501		501	827		827
Social services block grant	175		175	2,708		2,708	2,822		2,822
Acf service programs	290		290	3,870		3,870	3,233		3,233
Payments to States for foster care and adoption assistance	301		301	2,505		2,505	2,120		2,120
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—Administration for children and families	2,155		2,155	27,248		27,248	25,500		25,500
Office of the Secretary	7		7	165		165	159		159
Proprietary receipts from the public		1,153	-1,153		13,276	-13,276		12,212	-12,212
Intrabudgetary transactions:									
Quinquennial transfers to the general fund							-3,989		-3,989
From FHI, FOASI, and FDI									

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:—Continued									
Payments for health insurance for the aged: Federal supplementary medical insurance trust fund ..	–1,899	.....	–1,899	–38,684	.....	–38,684	–34,730	.....	–34,730
Payments for tax and other credits: Federal hospital insurance trust fund .....	( * )	.....	( * )	–706	.....	–706	–631	.....	–631
Total—Department of Health and Human Services, except Social Security	23,716	1,153	22,563	271,241	13,280	257,961	230,185	12,216	217,969
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	21,299	.....	21,299	251,317	.....	251,317	236,120	.....	236,120
Administrative expenses and construction	128	.....	128	1,824	.....	1,824	1,748	.....	1,748
Payment to railroad retirement account .....	.....	.....	.....	3,148	.....	3,148	3,375	.....	3,375
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	418	.....	418
Quinquennial transfers to the general fund from FOASI .....	.....	.....	.....	.....	.....	.....	2,114	.....	2,114
Total—FOASI trust fund	21,427	.....	21,427	256,290	.....	256,290	243,774	.....	243,774
Federal disability insurance trust fund:									
Benefit payments	2,634	.....	2,634	30,394	.....	30,394	26,905	.....	26,905
Administrative expenses and construction	90	.....	90	843	.....	843	785	.....	785
Payment to railroad retirement account .....	.....	.....	.....	58	.....	58	82	.....	82
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	45	.....	45
Quinquennial transfers to the general fund from FDI ..	.....	.....	.....	.....	.....	.....	775	.....	775
Total—FDI trust fund	2,724	.....	2,724	31,295	.....	31,295	28,592	.....	28,592
Proprietary receipts from the public .....	.....	( * )	( * )	.....	( * )	( * )	.....	( * )	( * )
Intrabudgetary transactions ²	–10	.....	–10	–6,166	.....	–6,166	–5,971	.....	–5,971
Total—Department of Health and Human Services, Social Security(off-budget)	24,140	(*)	24,140	281,419	(*)	281,418	266,396	(*)	266,395
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds:									
Federal housing administration fund	764	447	317	9,098	6,642	2,456	7,953	6,062	1,892
Housing for the elderly or handicapped fund	8	51	–43	1,123	638	485	1,148	633	515
Other	21	6	15	88	71	17	4	73	–69
Rent supplement payments	4	.....	4	54	.....	54	50	.....	50
Homeownership assistance	5	.....	5	77	.....	77	109	.....	109
Rental housing assistance	46	.....	46	652	.....	652	645	.....	645
Rental housing development grants	–1	.....	–1	13	.....	13	24	.....	24
Low-rent public housing	28	.....	28	744	.....	744	777	.....	777
Public housing grants	182	.....	182	2,101	.....	2,101	1,763	.....	1,763
College housing grants	1	.....	1	21	(*)	20	20	(*)	20
Lower income housing assistance	922	.....	922	10,726	.....	10,726	10,922	.....	10,922
Section 8 contract renewals	154	.....	154	1,510	.....	1,510	387	.....	387
Special purpose grants	4	.....	4	16	.....	16	.....	.....	.....
Other	3	.....	3	19	.....	19	16	.....	16
Total—Housing programs	2,141	504	1,638	26,244	7,352	18,892	23,819	6,768	17,051
Public and Indian Housing programs:									
Payments for operation of low-income housing projects	201	.....	201	2,200	.....	2,200	2,004	.....	2,004
Low-rent public housing—Loans and other expenses ...	13	2	11	175	37	138	281	41	241
Total—Public and Indian Housing programs	214	2	212	2,375	37	2,338	2,285	41	2,245
Government National Mortgage Association:									
Management and liquidating functions fund	(*)	(*)	(*)	(*)	5	–4	(*)	5	–5
Guarantees of mortgage-backed securities	85	178	–93	2,010	2,357	–347	2,214	2,489	–275
Total—Government National Mortgage Association ...	85	178	–93	2,010	2,362	–352	2,214	2,494	–280
Community Planning and Development:									
Public enterprise funds	13	9	3	166	98	67	82	116	–34
Community Development Grants	257	.....	257	3,090	.....	3,090	2,941	.....	2,941
Other	15	.....	15	201	.....	201	402	.....	402
Total—Community Planning and Development	284	9	275	3,457	98	3,358	3,425	116	3,308

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:—									
Continued									
Management and Administration	21		21	461		461	399		399
Other	3		3	35		35	29		29
Proprietary receipts from the public			28		262	262			
Total—Department of Housing and Urban Development	2,748	720	2,028	34,581	10,111	24,470	32,171	9,419	22,751
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	40		40	531		531	462		462
Fire protection	22		22	139		139	198		198
Other	114		114	492		492	326		326
Minerals Management Service	52		52	630		630	661		661
Office of Surface Mining Reclamation and Enforcement	22		22	293		293	323		323
Total—Land and minerals management	250		250	2,086		2,086	1,969		1,969
Water and science:									
Bureau of Reclamation:									
Construction program	20		20	280		280	306		306
Operation and maintenance	28		28	251		251	214		214
Other	10	19	-8	528	127	401	609	122	487
Geological Survey	24		24	588		588	504		504
Bureau of Mines	17	3	15	202	32	171	185	29	156
Total—Water and science	100	21	79	1,850	159	1,691	1,819	151	1,668
Fish and wildlife and parks:									
United States Fish and Wildlife Service	105		105	1,083		1,083	1,007		1,007
National Park Service	128		128	1,350		1,350	1,185		1,185
Total—Fish and wildlife and parks	234		234	2,433		2,433	2,191		2,191
Bureau of Indian Affairs:									
Operation of Indian programs	114		114	1,135		1,135	1,210		1,210
Indian tribal funds	-22		-22	395		395	364		364
Other	76	1	75	371	18	353	286	15	271
Total—Bureau of Indian Affairs	169	1	167	1,901	18	1,883	1,860	15	1,845
Territorial and international affairs	76		76	359		359	336		336
Departmental offices	3		3	102		102	105		105
Proprietary receipts from the public		124	-124		1,869	-1,869		1,963	-1,963
Intrabudgetary transactions	-22		-22	-127		-127	-55		-55
Offsetting governmental receipts		(*)	(*)		4	-4			
Total—Department of the Interior	810	146	663	8,605	2,050	6,555	8,226	2,129	6,096
Department of Justice:									
Legal activities	264		264	2,908		2,908	2,475		2,475
Federal Bureau of Investigation	143		143	1,832		1,832	1,695		1,695
Drug Enforcement Administration	95		95	758		758	612		612
Immigration and Naturalization Service	161		161	1,376		1,376	1,233		1,233
Federal Prison System	225	6	218	2,200	75	2,125	1,675	65	1,610
Office of Justice Programs	55		55	785		785	653		653
Other	-38		-38	543		543	378		378
Intrabudgetary transactions	-3		-3	-20		-20	-22		-22
Offsetting governmental receipts		51	-51		481	-481		389	-389
Total—Department of Justice	902	57	845	10,382	556	9,826	8,698	454	8,244
Department of Labor:									
Employment and Training Administration:									
Training and employment services	449		449	4,281		4,281	3,808		3,808
Community Service Employment for Older Americans	47		47	398		398	360		360
Federal unemployment benefits and allowances	3-14		-14	84		84	162		162
State unemployment insurance and employment service operations	4-57		-57	-38		-38	-25		-25
Payments to the unemployment trust fund	513		513	1,293		1,293			
Advances to the unemployment trust fund and other funds	340		340	490		490	272		272

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,937	.....	2,937	37,503	.....	37,503	25,149	.....	25,149
State administrative expenses	315	.....	315	3,308	.....	3,308	2,808	.....	2,808
Federal administrative expenses	14	.....	14	201	.....	201	205	.....	205
Veterans employment and training	14	.....	14	173	.....	173	163	.....	163
Railroad unemployment insurance	6	.....	6	86	.....	86	87	.....	87
Other	1	.....	1	24	.....	24	23	.....	23
Total—Unemployment trust fund	3,286	.....	3,286	41,294	.....	41,294	28,434	.....	28,434
Other	10	.....	10	77	.....	77	72	.....	72
Total—Employment and Training Administration	4,575	.....	4,575	47,879	.....	47,879	33,083	.....	33,083
Pension Benefit Guaranty Corporation	78	5211	–133	783	1,438	–654	635	1,423	–787
Employment Standards Administration:									
Salaries and expenses	25	.....	25	230	.....	230	213	.....	213
Special benefits	–298	.....	–298	218	.....	218	246	.....	246
Black lung disability trust fund	393	.....	393	967	.....	967	935	.....	935
Other	8	.....	8	117	.....	117	106	.....	106
Occupational Safety and Health Administration	28	.....	28	303	.....	303	262	.....	262
Bureau of Labor Statistics	23	.....	23	238	.....	238	201	.....	201
Other	52	.....	52	473	.....	473	418	.....	418
Proprietary receipts from the public .....	.....	61	–61	.....	64	–64	.....	12	–12
Intrabudgetary transactions	–1,016	.....	–1,016	–2,542	.....	–2,542	–624	.....	–624
Total—Department of Labor	3,870	273	3,597	48,665	1,501	47,163	35,475	1,434	34,040
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	132	.....	132	2,029	.....	2,029	1,888	.....	1,888
Acquisition and maintenance of buildings abroad	43	.....	43	383	.....	383	375	.....	375
Payment to Foreign Service retirement and disability fund	163	.....	163	276	.....	276	270	.....	270
Foreign Service retirement and disability fund	31	.....	31	381	.....	381	366	.....	366
Other	–22	.....	–22	47	.....	47	59	.....	59
Total—Administration of Foreign Affairs	347	.....	347	3,116	.....	3,116	2,959	.....	2,959
International organizations and Conferences	105	.....	105	1,336	.....	1,336	874	.....	874
Migration and refugee assistance	81	.....	81	671	.....	671	549	.....	549
International narcotics control	14	.....	14	134	.....	134	109	.....	109
Other	6	.....	6	68	.....	68	75	.....	75
Proprietary receipts from the public .....	.....	.....	.....	.....	( * )	( * )	.....	2	–2
Intrabudgetary transactions	–163	.....	–163	–318	.....	–318	–311	.....	–311
Total—Department of State	392	.....	392	5,007	(*)	5,007	4,254	2	4,252
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,669	.....	1,669	15,182	.....	15,182	14,326	.....	14,326
Other	6	.....	6	147	.....	147	137	.....	137
Other programs	22	.....	22	183	.....	183	76	.....	76
Total—Federal Highway Administration	1,697	.....	1,697	15,511	.....	15,511	14,539	.....	14,539
National Highway Traffic Safety Administration	27	.....	27	242	.....	242	238	.....	238
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	( * )	.....	( * )	508	.....	508	535	.....	535
Other	20	1	19	419	19	400	261	12	250
Total—Federal Railroad Administration	20	1	19	927	19	908	797	12	785

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	114	.....	114	1,868	.....	1,868	2,209	.....	2,209
Discretionary grants	114	.....	114	1,268	.....	1,268	1,054	.....	1,054
Other	32	.....	32	478	.....	478	594	.....	594
Federal Aviation Administration:									
Operations	266	.....	266	2,277	.....	2,277	2,009	.....	2,009
Airport and airway trust fund:									
Grants-in-aid for airports	191	.....	191	1,672	.....	1,672	1,541	.....	1,541
Facilities and equipment	263	.....	263	1,885	.....	1,885	1,512	.....	1,512
Research, engineering and development	24	.....	24	214	.....	214	179	.....	179
Operations	176	.....	176	2,110	.....	2,110	2,004	.....	2,004
Total—Airport and airway trust fund	654	.....	654	5,881	.....	5,881	5,236	.....	5,236
Other	(*)	(*)	(*)	(*)	3	3	1	4	3
Total—Federal Aviation Administration	920	(*)	920	8,158	3	8,155	7,245	4	7,241
Coast Guard:									
Operating expenses	199	.....	199	2,407	.....	2,407	2,188	.....	2,188
Acquisition, construction, and improvements	47	.....	47	345	.....	345	419	.....	419
Retired pay	46	.....	46	461	.....	461	457	.....	457
Other	17	1	16	313	7	306	216	6	210
Total—Coast Guard	310	1	309	3,525	7	3,518	3,281	6	3,274
Mantime Administration	164	105	59	1,057	601	456	1,181	825	356
Other	5	1	4	283	14	270	255	17	238
Proprietary receipts from the public .....	.....	3	—3	.....	29	29	.....	4	—4
Offsetting governmental receipts .....	.....	6	—6	.....	86	—86	.....	20	—20
Total—Department of Transportation	3,404	117	3,286	33,318	758	32,560	31,391	888	30,503
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	—91	1	—92	—2,331	15	—2,345	—2,182	23	—2,206
Other	43	.....	43	258	.....	258	107	.....	107
Financial Management Service:									
Salaries and expenses	14	.....	14	225	.....	225	212	.....	212
Payment to the Resolution Funding Corporation .....	.....	.....	.....	2,328	.....	2,328	1,870	.....	1,870
Claims, judgements, and relief acts	61	.....	61	792	.....	792	460	.....	460
Other	69	.....	69	250	.....	250	207	.....	207
Total—Financial Management Service	144	.....	144	3,594	.....	3,594	2,750	.....	2,750
Federal Financing Bank	—110	.....	—110	2	.....	2	(*)	.....	(*)
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	22	.....	22	336	.....	336	300	.....	300
Internal revenue collections for Puerto Rico	77	.....	77	271	.....	271	272	.....	272
United States Customs Service	218	.....	218	1,938	.....	1,938	1,763	.....	1,763
Bureau of Engraving and Printing	4	.....	4	—35	.....	—35	49	.....	49
United States Mint	15	.....	15	108	.....	108	89	.....	89
Bureau of the Public Debt	13	.....	13	254	.....	254	177	.....	177
Internal Revenue Service:									
Processing tax returns and assistance	111	.....	111	1,654	.....	1,654	1,669	.....	1,669
Tax law enforcement	316	.....	316	3,517	.....	3,517	3,484	.....	3,484
Information system	87	.....	87	1,065	.....	1,065	692	.....	692
Payment where earned income credit exceeds liability for tax	46	.....	46	7,763	.....	7,763	4,885	.....	4,885
Health insurance supplement to earned income credit	5	.....	5	491	.....	491	.....	.....	.....
Refunding internal revenue collections, interest	176	.....	176	3,253	.....	3,253	2,821	.....	2,821
Other	35	1	34	166	6	160	144	7	138
Total—Internal Revenue Service	775	1	775	17,910	6	17,904	13,696	7	13,689

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	43	.....	43	497	.....	497	443	.....	443
Comptroller of the Currency	24	2	23	322	357	–35	286	284	2
Office of Thrift Supervision	16	3	12	236	253	–17	225	264	–39
Interest on the public debt:									
Public issues (accrual basis)	16,938	.....	16,938	210,887	.....	210,887	210,832	.....	210,832
Special issues (cash basis)	526	.....	526	81,444	.....	81,444	74,641	.....	74,641
Total—Interest on the public debt	17,464	.....	17,464	292,330	.....	292,330	285,472	.....	285,472
Other	7	.....	7	52	.....	52	43	.....	43
Proprietary receipts from the public .....	.....	7,105	105	.....	2,318	–2,318	.....	3,053	–3,053
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	–463	.....	–463
Intrabudgetary transactions	–2,163	.....	–2,163	–18,694	.....	–18,694	–22,400	.....	–22,400
Offsetting governmental receipts .....	.....	65	–65	.....	670	–670	.....	643	–643
Total—Department of the Treasury	16,502	–34	16,536	297,047	3,619	293,428	280,627	4,274	276,352
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,436	.....	1,436	13,567	.....	13,567	12,211	.....	12,211
Other	11	21	–10	320	250	70	549	229	319
Veterans Benefits Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	163	47	116	1,241	1,009	232	2,287	1,928	360
Other	186	68	118	1,236	750	486	314	613	–299
Compensation and pensions	1,364	.....	1,364	16,412	.....	16,412	16,168	.....	16,168
Readjustment benefits	41	.....	41	746	.....	746	552	.....	552
Post-Vietnam era veterans education account	5	.....	5	126	.....	126	161	.....	161
Insurance funds:									
National service life	62	.....	62	1,329	.....	1,329	1,247	.....	1,247
United States government life	1	.....	1	26	.....	26	28	.....	28
Veterans special life	7	4	4	133	182	–49	117	177	–60
Other	6	.....	6	22	.....	22	17	.....	17
Total—Veterans Benefits Administration	1,836	120	1,717	21,271	1,941	19,330	20,892	2,718	18,175
Construction	56	(* *)	56	639	(* *)	639	650	(* *)	650
Departmental administration	50	.....	50	914	.....	914	886	.....	886
Proprietary receipts from the public:									
National service life .....	.....	34	–34	.....	421	–421	.....	417	–417
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	14	–14	.....	308	–308	.....	505	–505
Intrabudgetary transactions .....	.....	(* *)	(* *)	–54	.....	–54	–104	.....	–104
Total—Department of Veterans Affairs	3,390	189	3,201	36,657	2,920	33,737	35,084	3,870	31,214
Environmental Protection Agency:									
Salaries and expenses	73	.....	73	1,065	.....	1,065	908	.....	908
Abatement, control, and compliance	127	.....	127	965	7	958	782	.....	782
Construction grants	262	.....	262	2,421	.....	2,421	2,389	.....	2,389
Hazardous substance superfund	84	.....	84	1,303	.....	1,303	1,417	.....	1,417
Other	42	(* *)	41	620	17	603	1,240	16	1,225
Proprietary receipts from the public .....	.....	18	–18	.....	184	–184	.....	90	–90
Intrabudgetary transactions .....	.....	.....	.....	–234	.....	–234	–861	.....	–861
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Environmental Protection Agency	588	18	570	6,139	208	5,932	5,876	106	5,770
General Services Administration:									
Real property activities	292	.....	292	314	.....	314	275	.....	275
Personal property activities	–28	.....	–28	40	.....	40	53	.....	53
Information Resources Management Service	40	.....	40	51	.....	51	129	.....	129
Federal property resources activities .....	(* *)	.....	(* *)	18	.....	18	17	.....	17
General activities	19	.....	19	74	.....	74	66	.....	66
Proprietary receipts from the public .....	.....	1	–1	.....	27	–27	.....	54	–54
Total—General Services Administration	324	1	322	497	27	469	541	54	487

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	578		578	6,579		6,579	5,765		5,765
Space flight, control, and data communications	339		339	5,118		5,118	5,590		5,590
Construction of facilities	61		61	463		463	326		326
Research and program management	169		169	1,788		1,788	2,185		2,185
Other	1		1	14		14	11		11
Total—National Aeronautics and Space Administration	1,149		1,149	13,961		13,961	13,878		13,878
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	220		220	3,344		3,344	3,258		3,258
Payment to civil service retirement and disability fund	19,101		19,101	19,101		19,101	18,509		18,509
Civil service retirement and disability fund	2,762		2,762	33,668		33,668	33,316		33,316
Employees health benefits fund	1,125	1,171	-46	13,874	14,262	-389	12,404	13,346	-942
Employees life insurance fund	107	112	-4	1,220	2,352	-1,132	1,143	1,997	-854
Retired employees health benefits fund	1	1	([*])	8	8	([*])	9	9	([*])
Other	18		18	158		158	94		94
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-19,101		-19,101	-19,101		-19,101	-18,509		-18,509
Other	-4		-4	-54		-54	-63		-63
Total—Office of Personnel Management	4,229	1,284	2,945	52,218	16,623	35,596	50,161	15,353	34,808
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	79	75	4	1,011	800	211	941	777	163
Disaster loan fund	7	47	-40	403	515	-111	601	555	46
Other	12	2	10	87	17	70	33	18	15
Other	52	([*])	52	225	([*])	224	389	([*])	388
Total—Small Business Administration	150	124	25	1,727	1,333	394	1,964	1,351	613
Other independent agencies:									
Action	15		15	194		194	192		192
Board for International Broadcasting	27		27	210		210	228		228
Corporation for Public Broadcasting				327		327	299		299
District of Columbia:									
Federal payment				691		691	671		671
Other				19	342	-324	8	43	-35
Equal Employment Opportunity Commission	19		19	209		209	192		192
Export-Import Bank of the United States	287	134	153	1,996	2,115	-119	2,047	2,134	-88
Federal Communications Commission	9	7	2	128	51	78	112	47	66
Federal Deposit Insurance Corporation:									
Bank insurance fund	374	2,180	-1,806	19,254	15,588	3,666	18,880	11,516	7,363
Savings association insurance fund	([*])	80	-80	12	304	-292	34	70	-36
FSLIC resolution fund	3,544	291	3,253	11,073	2,605	8,469	12,173	3,617	8,556
Federal Emergency Management Agency:									
Public enterprise funds	14	34	-20	306	374	-67	171	357	-187
Disaster relief	228		228	902		902	552		552
Emergency management planning and assistance	34		34	287		287	236		236
Other	14		14	284		284	269		269
Federal Housing Finance Board	1	([*])	1	12	13	-1	11	13	-3
Federal Trade Commission	7		7	71		71	60		60
Interstate Commerce Commission	4		4	40		40	45		45
Legal Services Corporation	1		1	329		329	344		344
National Archives and Records Administration	48		48	226	([*])	226	172	([*])	172
National Credit Union Administration:									
Credit union share insurance fund	9	7	2	280	513	-233	79	340	-261
Central liquidity facility	5	5		312	425	-114	557	500	57
Other	9	([*])	9	4	2	2	1	2	-1

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	17	.....	17	170	.....	170	172	.....	172
National Endowment for the Humanities	17	.....	17	161	.....	161	153	.....	153
National Labor Relations Board	11	.....	11	155	.....	155	143	.....	143
National Science Foundation	245	.....	245	2,249	.....	2,249	2,081	.....	2,081
Nuclear Regulatory Commission	46	108	-61	539	489	50	437	439	-1
Panama Canal Commission	43	44	-2	512	509	3	503	515	-12
Postal Service:									
Public enterprise funds (off-budget)	7,103	4,445	2,659	48,948	48,069	879	46,018	44,701	1,317
Payment to the Postal Service fund .....	.....	.....	.....	511	.....	511	511	.....	511
Railroad Retirement Board:									
Federal windfall subsidy	26	.....	26	305	.....	305	321	.....	321
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	247	.....	247	143	.....	143
Regional rail transportation protective account .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Advances from FOASDI fund	-88	.....	-88	-1,041	.....	-1,041	-998	.....	-998
OASDI certifications	88	.....	88	1,041	.....	1,041	999	.....	999
Administrative expenses	5	.....	5	70	.....	70	70	.....	70
Interest on refunds of taxes	2	.....	2	2	.....	2	-4	.....	-4
Supplemental annuity pension fund	237	.....	237	2,829	.....	2,829	2,727	.....	2,727
Other	1	.....	1	9	.....	9	5	.....	5
Intrabudgetary transactions:									
Social Security equivalent benefit account	385	.....	385	4,571	.....	4,571	4,435	.....	4,435
Payments from other funds to the railroad retirement trust funds .....	.....	(* *)	(* *)	-3,206	(* *)	-3,206	-3,457	.....	-3,457
Other .....	.....	.....	.....	15	.....	15	118	.....	118
Total—Railroad Retirement Board	655	(* *)	655	4,843	(* *)	4,843	4,358	.....	4,358
Resolution Trust Corporation	361	4,554	-4,193	41,750	50,684	-8,934	94,137	43,386	50,751
Securities and Exchange Commission	20	.....	20	117	.....	117	143	.....	143
Smithsonian Institution	33	.....	33	378	.....	378	340	.....	340
Tennessee Valley Authority	730	614	115	5,579	4,110	1,469	4,965	4,224	740
United States Information Agency	116	(* *)	116	1,057	7	1,050	1,004	3	1,001
Other	74	3	70	1,082	140	942	1,035	208	827
Total—Other independent agencies	14,123	12,507	1,616	145,217	126,341	18,876	193,331	112,114	81,217
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Defense—Civil:									
Military retirement fund	-1,288	.....	-1,288	-16,314	.....	-16,314	-17,193	.....	-17,193
Department of Health and Human Services:									
Federal old-age and survivors insurance fund (off-budget):									
Federal employer contributions	-458	.....	-458	-5,181	.....	-5,181	-4,886	.....	-4,886
Payments for military service credits .....	.....	.....	.....	-327	.....	-327	-356	.....	-356
Federal disability insurance trust fund (off-budget):									
Federal employer contributions	-49	.....	-49	-558	.....	-558	-525	.....	-525
Payments for military service credits .....	.....	.....	.....	-35	.....	-35	-37	.....	-37
Federal hospital insurance trust fund:									
Federal employer contributions	-197	.....	-197	-2,238	.....	-2,238	-2,116	.....	-2,116
Payments for military service credits .....	(* *)	.....	(* *)	-86	.....	-86	-89	.....	-89
Department of State:									
Foreign Service retirement and disability fund	-7	.....	-7	-95	.....	-95	-85	.....	-85
Office of Personnel Management:									
Civil service retirement and disability fund	-3,622	.....	-3,622	-11,947	.....	-11,947	-10,918	.....	-10,918
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(* *)	.....	(* *)	-1	.....	-1
Total—Employer share, employee retirement	-5,621	.....	-5,621	-36,782	.....	-36,782	-36,206	.....	-36,206

Table 5. Outlays of the U.S. Government, September 1992 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				17		17	10		10
Department of Defense—Civil:									
Corps of Engineers	-2		-2	37		37	13		13
Military retirement fund	49		49	9,017		9,017	7,995		7,995
Education benefits fund	(*)		(*)	64		64	67		67
Soldiers' and airmen's home permanent fund	(*)		(*)	-6		-6	-16		-16
Other	(*)		(*)	(*)		(*)			
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (off-budget)	-45		45	22,557		-22,557	-19,164		-19,164
Federal disability insurance trust fund (off-budget)	-11		-11	-1,080		-1,080	-1,058		-1,058
Federal hospital insurance trust fund	-11		11	10,054		10,054	8,992		8,992
Federal supplementary medical insurance trust fund	-20		-20	-1,716		-1,716	-1,627		-1,627
Department of Labor:									
Unemployment trust fund	-24		-24	-3,649		-3,649	-4,324		4,324
Department of State:									
Foreign Service retirement and disability fund	(*)		(*)	514		514	478		478
Department of Transportation:									
Highway trust fund	-9		-9	-1,655		-1,655	-1,474		-1,474
Airport and airway trust fund	-6		-6	-1,273		-1,273	-1,297		1,297
Oil spill liability trust fund	(*)		(*)	-41		-41	4		4
Department of Veterans Affairs:									
National service life insurance fund	-1		-1	-1,071		-1,071	-1,064		1,064
United States government life Insurance Fund	(*)		(*)	-12		-12	-13		13
Environmental Protection Agency	-1		-1	-33		33	2		2
National Aeronautics and Space Administration	(*)		(*)	-1		-1	-1		-1
Office of Personnel Management:									
Civil service retirement and disability fund	-21		21	-23,721		23,721	-22,208		-22,208
Independent agencies:									
Railroad Retirement Board	-151		-151	-1,054		-1,054	-858		-858
Other	-1		-1	-5		-5	-11		11
Other	28		28	-260		-260	-2		2
Total—Interest received by trust funds	-228		-228	-77,838		-77,838	-70,648		-70,648
Rents and royalties on the outer continental shelf lands		226	-226		2,498	-2,498		3,150	-3,150
Total—Undistributed offsetting receipts	-5,850	226	-6,075	-114,619	2,498	-117,118	-106,854	3,151	-110,005
Total outlays	133,995	21,051	112,943	1,609,255	227,360	1,381,895	1,575,007	251,250	1,323,757
Total on-budget	103,314	16,607	86,708	1,308,627	179,290	1,129,336	1,288,620	206,550	1,082,070
Total off-budget	30,680	4,445	26,236	300,629	48,070	252,559	286,388	44,701	241,687
Total surplus (+) or deficit			+5,400			-290,204			-269,492
Total on-budget			+6,104			340,071			-321,690
Total off-budget			-704			+49,867			+52,198

MEMORANDUM

Receipts offset against outlays

(\$ millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	41,171	41,940
Receipts from off-budget federal entities		463
Intrabudgetary transactions	217,016	210,736
Governmental receipts	6,798	44,780
Total receipts offset against outlays	<u>264,985</u>	<u>297,920</u>

¹Includes an offsetting collection of \$1,781 million for a change in costs for guaranteed loans as required by the Federal Credit Reform Act of 1990.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³Includes offsetting collections of \$25 million for disaster victims in California, Florida, Louisiana and Texas transferred from the Federal Emergency Management Agency.

⁴Includes offsetting collections of \$264 million for disaster victims in California, Florida, Louisiana and Texas transferred from the Federal Emergency Management Agency.

⁵Includes a increase in net outlays of \$33 million for amortization of zero coupon bonds

⁶Includes an increase of \$486 million for health insurance supplement to earned income credit not previously reported by the Internal Revenue Service

⁷Includes an adjustment for \$75 million for payroll withholdings.

⁸Includes a prior month adjustment for \$31 million for an over-accrual of interest.

No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1992 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	15,683	399,317	431,990	3,650,303	4,033,938	4,049,621
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	15,683	399,317	431,990	3,665,303	4,048,938	4,064,621
Plus premium on public debt securities	-5	209	7	823	1,037	1,032
Less discount on public debt securities	-541	-3,870	24,333	84,960	81,631	81,090
Total public debt securities net of Premium and discount	16,219	403,396	407,664	3,581,168	3,968,346	3,984,565
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	2,861	500	-15,018	17,751	15,389	18,250
Total federal securities	19,080	403,896	392,646	3,598,919	3,983,735	4,002,815
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	9,260	97,431	123,032	919,022	1,007,194	1,016,453
Less discount on federal securities held as investments of government accounts	33	4,453	7,962	7,962	12,382	12,415
Net federal securities held as investments of government accounts	9,227	92,978	115,070	911,060	994,811	1,004,039
Total borrowing from the public	9,853	310,918	277,576	2,687,859	2,988,923	2,998,776
Accrued interest payable to the public	8,374	2,186	-2,511	42,026	35,838	44,212
Allocations of special drawing rights	-49	514	-120	6,703	7,265	7,216
Deposit funds	-672	-1,732	-268	8,154	7,094	6,422
Miscellaneous liability accounts (includes checks outstanding etc.)	2,217	-1,494	-6,246	3,637	-74	2,143
Total liability accounts	19,723	310,392	268,430	2,748,377	3,039,047	3,058,770
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	18,354	16,658	290	7,928	6,232	24,586
Tax and loan note accounts	4,453	646	1,040	33,556	29,749	34,203
Balance	22,807	17,305	1,329	41,484	35,982	58,789
Special drawing rights:						
Total holdings	-82	1,389	56	10,722	12,193	12,111
SDR certificates issued to Federal Reserve banks .....	.....	.....	-1,500	-10,018	-10,018	-10,018
Balance	-82	1,389	-1,444	704	2,175	2,093
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	-179	1,879	-440	4,813	6,871	6,692
Letter of credit issued to IMF	80	-336	-69	-15,045	-15,461	-15,381
Dollar deposits with the IMF	-4	-13	-2	-60	-69	-73
Receivable/Payable (-) for interim maintenance of value adjustments	117	-858	726	-309	-1,284	-1,167
Balance	14	672	215	9,098	9,756	9,770
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-352	18,654	-4,465	5,188	24,194	23,842
Total cash and monetary assets	22,387	38,019	-4,365	56,474	72,107	94,494
Net activity, guaranteed loan financing	1,397	-826	.....	.....	-2,223	-826
Net activity, direct loan financing	161	2,447	.....	.....	2,286	2,447
Miscellaneous asset accounts	1,166	-19,189	8,272	17,778	-2,577	-1,411
Total asset accounts	25,111	20,451	3,907	74,253	69,593	94,704
Excess of liabilities (+) or assets (-)	-5,388	+289,941	+264,523	+2,674,125	+2,969,454	+2,964,066
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	-12	263	4,969	.....	275	263
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-5,400	+290,204	+269,492	+2,674,125	+2,969,729	+2,964,328

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1992 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,969,454	2,673,445	2,408,750
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	(*)	680	19
Prior year revision for interest expense			833
Excess of liabilities beginning of period (current basis)	2,969,454	2,674,125	2,409,602
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal yr	–5,400	290,204	269,492
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	–5,400	290,204	269,492
Total-on-budget (Table 2)	–6,104	340,071	321,690
Total-off-budget (Table 2)	704	49,867	–52,198
Transactions not applied to current year's surplus or deficit:			
Seigniorage	12	263	438
Profit on sale of gold	(*)	(*)	–20
Net receipts from cancelled checks			–4,511
Total-transactions not applied to current year's Surplus or deficit	12	263	–4,969
Excess of liabilities close of period	2,964,066	2,964,066	2,674,125

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1992 and Other Periods

Classification	[\$ millions]					
	Net Transactions (–) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund		–2	–2,886	95	93	93
FSLIC resolution fund	1,018	–4,987	–13,215	6,124	119	1,137
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(*)	(*)	(*)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	72	–35	–21	336	229	301
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	13	12	149	161	162
Department of Defense:						
Homeowners assistance mortgages		–1	(*)	3	1	1
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service			–30	220	220	220
Tennessee Valley Authority	1,770	5,512	1,123	10,503	14,244	16,015
Total, agency securities	2,861	500	–15,018	17,751	15,389	18,250

. No Transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1992 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund			-505			
Agency for International Development:						
Housing and other credit guaranty programs	-5	-5	48	130	130	125
Overseas Private Investment Corporation		(*)			(*)	(*)
Department of Agriculture:						
Foreign assistance programs	22	70			48	70
Commodity Credit Corporation	-2,672	-4,512	5,174	21,794	19,953	17,282
Farmers Home Administration:						
Agriculture credit insurance fund	1	-6,464	-2,045	11,990	5,525	5,526
Rural housing insurance fund	82	-1,821	-300	3,811	1,908	1,989
Rural development insurance fund	2	-491	-945	2,036	1,542	1,545
Rural development loan fund	(*)	(*)			(*)	(*)
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund				113	113	113
Rural Electrification Administration:						
Rural communication development fund				25	25	25
Rural electrification and telephone revolving fund	3	40		7,865	7,901	7,905
Rural Telephone Bank	1	4		759	762	763
Department of Commerce:						
Federal ship financing fund, NOAA	-4	-4		6	6	2
Department of Education:						
Guaranteed student loans	2,090	2,090				2,090
College housing and academic facilities fund		19	70	137	156	156
College housing loans	-70	-70	-55	594	594	524
Department of Energy:						
Isotope production and distribution fund		9			9	9
Bonneville power administration fund	-95	234	-23	1,672	2,001	1,906
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-7,323	1,786	7,323		
Housing for the edery and handicapped		1,316	439	7,458	8,774	8,774
Public and Indian housing:						
Low-rent public housing		50			50	50
Department of the Interior:						
Bureau of Reclamation Loans	(*)	2			2	2
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	1	8			7	8
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of State:						
Repatriation loans		1			1	1
Department of Transportation:						
Federal Railroad Administration:						
Settlements of railroad litigation			-3	-39	-39	-39
Amtrak corridor improvement loans	(*)	2			2	2
Regional rail reorganization program			(*)	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(*)	-1	(*)	1	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-9,581	-29,812	20,915	179,234	159,003	149,422
Department of Veterans Affairs:						
Loan guaranty revolving fund		921			921	921
Guaranty and indemnity fund		40			40	40
Direct loan revolving fund		(*)		1,730	1,730	1,730
Vocational rehabilitation revolving fund		1			1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	1	1			(*)	1
Small Business Administration:						
Business loan and revolving fund		11			11	11
Other independent agencies:						
Export-import of the United States	16	88			73	88
Federal Emergency Management Agency:						
National insurance development fund	2	-134	14	152	16	18
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund		7		66	73	73
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	245	138	162	2,532	2,425	2,670
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-9,962	-45,586	24,733	251,996	216,372	206,410

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1992 and Other Periods—Continued

(\$ millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-43	-256	-5,156	4,600	4,387	4,344
Department of Agriculture:						
Rural Electrification Administration	-95	-519	-189	23,261	22,837	22,742
Farmers Home Administration:						
Agriculture credit insurance fund	-30	-5,510	-1,975	18,368	12,888	12,858
Rural housing insurance fund		-2,205	620	28,651	26,446	26,446
Rural development insurance fund				3,675	3,675	3,675
Department of Defense:						
Department of the Navy			-48	1,624	1,624	1,624
Defense agencies		-48			-48	-48
Department of Education:						
Student Loan Marketing Association		-30	-30	4,850	4,820	4,820
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund		-18	-16	142	124	124
Department of Housing and Urban Development:						
Low rent housing loans and other expenses		-50	-47	1,903	1,853	1,853
Community Development Grants	-2	-30	-39	205	177	174
Department of Interior:						
Territorial and international affairs	-1	-2	-2	53	51	51
Department of Transportation:						
Federal Railroad Administration	(*)	-2	-2	21	19	19
Department of the Treasury:						
Financial Management Service		125			125	125
General Services Administration:						
Federal buildings fund	14	72	260	628	685	699
National Aeronautics and Space Administration:						
Space flight, control and data communications		-33	-1,063	33		
Small Business Administration:						
Business loan and investment fund	-9	-159	-193	940	790	782
Independent agencies:						
Export-Import Bank of the United States	-458	-3,569	-79	11,261	8,150	7,692
Federal Deposit Insurance Corporation:						
Bank insurance fund	-5,000	1,864	8,296	8,296	15,160	10,160
National Credit Union Administration		-114	57	114		
Pennsylvania Avenue Development Corporation	4	45	33	33	73	78
Postal Service		1,703	1,503	8,201	9,903	9,903
Resolution Trust Corporation	-3,871	-16,346	21,401	62,882	50,407	46,536
Tennessee Valley Authority	-89	-4,730	-2,416	14,322	9,681	9,592
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	-9,579	-29,812	20,915	194,239	174,006	164,427

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1992 and Other Periods

[\$ millions]						
Classification	Net Purchases or Sales (—)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	2	—2	(*)	7	3	5
Department of Commerce	1	—1	—1	9	7	8
Department of Defense—Military:						
Defense cooperation account	—2,174	—5,575	7,607	7,607	4,206	2,032
Department of Energy	—31	489	531	3,024	3,543	3,513
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	—148	—790	13	6,647	6,005	5,858
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	—7	3	—1	3	13	6
Agency securities .....	.....	—5	.....	65	60	60
Guarantees of mortgage-backed securities:						
Public debt securities	67	371	277	2,328	2,632	2,699
Agency securities .....	.....	—11	—6	74	62	62
Other	(*)	27	73	217	245	245
Department of the Interior:						
Public debt securities	—324	1,146	—170	1,187	2,657	2,333
Department of Labor	170	5,114	8,759	10,367	15,310	15,480
Department of Transportation	5	10	167	771	776	781
Department of the Treasury	—50	955	552	2,507	3,512	3,462
Department of Veterans Affairs:						
Canteen service revolving fund	—3	—6	4	49	46	43
Guaranty and indemnity fund .....	.....	—385	272	385	.....	.....
Veterans reopened insurance fund	—3	6	6	504	512	509
Servicemen's group life insurance fund	(*)	7	15	191	198	198
Independent agencies:						
Export-Import Bank of the United States	—464	—2	12	90	552	88
Federal Emergency Management Agency:						
National insurance development fund .....	.....	160	183	383	543	543
Federal Deposit Insurance Corporation:						
Bank insurance fund	—3,237	—1,443	—2,330	6,108	7,902	4,664
FSLIC resolution fund:						
Public debt securities	264	379	37	939	1,055	1,319
Savings association insurance fund	80	292	35	48	260	340
National Credit Union Administration	—11	232	265	2,160	2,403	2,392
Postal Service	—2,826	1,340	276	3,339	7,505	4,679
Tennessee Valley Authority	1,554	—640	—2,651	2,879	685	2,239
Other	—39	14	126	751	804	765
Other	—169	24	301	2,386	2,579	2,410
	—7,342	1,726	14,357	54,885	63,954	56,611
Total public debt securities .....	.....	—16	—6	139	123	123
	—7,342	1,710	14,351	55,024	64,076	56,734
	—7,342	1,710	14,351	55,024	64,076	56,734
Trust funds:						
Legislative Branch:						
Library of Congress	—5	.....	—2	1	6	1
United States Tax Court .....	.....	( * )	( * )	4	4	4
Other	(*)	1	1	26	26	27
The Judiciary:						
Judicial retirement funds	(*)	20	16	174	194	193
Department of Agriculture	(*)	(*)	—6	5	6	6
Department of Commerce .....	( * )	( * )	.....	.....	( * )	( * )
Department of Defense—Military	8	152	1	8	151	160
Department of Defense—Civil:						
Military retirement fund	—984	11,698	11,304	76,056	88,737	87,753
Other	—455	103	—23	995	1,553	1,098

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1992 and Other Periods—Continued

[\$ millions]						
Classification	Net Purchases or Sales ()			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	113	11,320	13,078	109,327	120,760	120,647
Federal supplementary medical insurance trust fund	1,311	2,293	1,955	16,241	19,845	18,534
Other	11	120	114	501	610	621
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	2,110	50,967	51,841	255,557	304,414	306,524
Federal disability insurance trust fund	200	187	1,600	13,105	13,117	12,918
Department of the Interior:						
Public debt securities	66	95	31	241	270	336
Department of Labor:						
Unemployment trust fund	2,262	12,436	2,958	47,569	37,396	35,133
Other	(*)	1	4	52	52	52
Department of State:						
Foreign Service retirement and disability fund	144	578	540	5,421	5,855	5,999
Other		(*)			(*)	(*)
Department of Transportation:						
Highway trust fund	409	1,573	2,711	19,389	21,371	20,962
Airport and airway trust fund	310	103	882	15,194	15,400	15,090
Other	10	169	331	1,231	1,389	1,399
Department of the Treasury	24	55	23	128	207	184
Department of Veterans Affairs:						
General post fund national homes		2	1	31	34	34
National service life insurance:						
Public debt securities	30	160	233	11,150	11,340	11,310
Government life insurance fund	1	14	16	148	135	134
Veterans special life insurance fund	3	49	59	1,357	1,409	1,406
Environmental Protection Agency	20	557	1,157	3,899	4,476	4,456
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	20,277	25,881	22,863	258,549	264,153	284,430
Employees health benefits fund	86	424	958	5,570	5,908	5,993
Employees life insurance fund	44	1,141	857	11,463	12,560	12,604
Retired employees health benefits fund		(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	1	4	1	51	47	47
Japan-United States Friendship Commission	(*)	(*)	1	17	17	17
Railroad Retirement Board	20	1,094	1,163	10,434	11,548	11,527
Other	4	16	9	88	109	104
Total public debt securities	16,602	95,722	108,680	863,997	943,117	959,719
Total trust funds	16,602	95,722	108,680	863,997	943,117	959,719
Grand total	9,260	97,431	123,032	919,022	1,007,194	1,016,453

.. No Transactions
(*) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	40,083	32,106	41,818	60,751	22,552	20,529	68,065	12,072	53,083	35,192	34,718	55,496	476,465	467,827
Corporation income taxes	427	1,651	21,635	2,709	1,052	10,845	14,198	2,691	20,784	2,803	1,579	19,896	100,270	98,086
Social insurance taxes and contributions:														
Employment taxes and contributions	27,022	28,835	30,418	30,797	29,964	33,557	44,432	32,005	37,355	29,514	28,996	32,597	385,491	370,526
Unemployment insurance	971	2,293	228	619	1,945	265	2,608	7,991	642	1,770	3,762	316	23,410	20,922
Other retirement contributions	443	374	351	419	375	417	424	369	385	439	384	409	4,788	4,568
Excise taxes	3,636	3,945	3,909	3,341	3,389	4,122	3,871	3,440	4,226	3,546	4,051	4,093	45,570	42,402
Estate and gift taxes	919	984	747	925	729	875	1,477	853	842	962	827	1,004	11,143	11,138
Customs duties	1,607	1,412	1,405	1,367	1,291	1,412	1,374	1,224	1,477	1,658	1,579	1,552	17,359	15,949
Miscellaneous receipts	2,962	1,593	3,150	3,167	921	1,064	2,055	1,659	2,126	3,197	2,323	2,980	27,195	22,847
Total—Receipts this year	78,068	73,194	103,662	104,094	62,218	73,087	138,503	62,303	120,920	79,080	78,218	118,344	1,091,692	.....
(On-budget)	57,216	50,898	80,172	79,940	38,451	46,522	103,478	36,926	91,438	55,977	55,435	92,812	789,266	.....
(Off-budget)	20,852	22,296	23,490	24,155	23,766	26,564	35,025	25,377	29,482	23,103	22,784	25,532	302,426	.....
<i>Total—Receipts prior year</i>	<i>76,986</i>	<i>70,507</i>	<i>101,900</i>	<i>100,713</i>	<i>67,657</i>	<i>64,805</i>	<i>140,380</i>	<i>63,560</i>	<i>103,389</i>	<i>78,593</i>	<i>76,426</i>	<i>109,350</i>	<i>.....</i>	<i>1,054,265</i>
(On budget)	57,025	45,530	82,059	70,022	45,594	39,011	108,745	41,957	76,322	56,327	54,652	83,136	.....	760,380
(Off budget)	19,960	24,977	19,841	30,690	22,063	25,794	31,634	21,603	27,067	22,266	21,775	26,214	.....	293,885
Outlays														
Legislative Branch	244	214	159	204	209	195	207	258	168	251	202	365	2,677	2,296
The Judiciary	131	155	161	141	226	164	349	162	274	187	172	179	2,299	1,989
Executive Office of the President	15	18	18	18	14	16	17	18	12	17	14	13	190	193
Funds Appropriated to the President:														
International Security Assistance	452	1,306	480	820	431	366	1,782	324	331	135	245	531	7,203	9,531
International Development Assistance	607	220	387	400	351	191	382	237	161	507	204	381	4,029	3,444
Other	191	220	78	-84	207	284	134	-561	-102	-203	-313	26	-123	-1,251
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,047	2,060	2,558	1,216	734	1,489	900	843	199	-349	-1	12	10,709	10,863
Other	5,329	3,866	3,203	3,156	3,171	3,973	4,180	4,014	3,713	3,944	3,267	3,910	45,727	43,256
Department of Commerce	265	205	205	212	147	195	288	225	192	265	157	211	2,567	2,585
Department of Defense:														
Military:														
Military personnel	6,567	9,565	6,490	7,197	6,066	3,732	6,272	6,804	6,920	10,627	3,805	7,126	81,171	83,439
Operation and maintenance	7,604	7,216	7,030	8,008	6,946	8,066	7,872	7,082	7,593	7,910	7,563	9,152	92,042	101,769
Procurement	6,386	5,535	6,925	6,107	6,362	6,519	5,714	5,990	6,643	6,488	5,921	6,290	74,881	82,028
Research, development, test, and evaluation	2,626	2,759	3,059	2,502	3,009	3,119	2,879	2,770	3,137	2,984	2,589	3,199	34,632	34,589
Military construction	236	301	348	287	372	319	392	400	381	426	399	399	4,262	3,497
Family housing	251	218	244	286	276	294	275	273	281	293	254	327	3,271	3,296
Revolving and management funds	-92	706	256	975	396	322	309	195	-100	509	183	-543	3,117	-1,813
Defense cooperation account	-1,237	-1,242	-1,290	-193	-337	-35	-828	-16	-13	-13	-13	-23	-5,240	-43,618
Other	424	-277	32	-363	172	-229	62	-119	27	-44	-162	-1,026	-1,504	-1,262
Total Military	22,765	24,780	23,094	24,806	23,262	22,109	22,948	23,379	24,868	29,180	20,538	24,902	286,632	261,925
Civil	2,405	2,300	2,262	2,376	2,294	2,346	2,361	2,335	2,358	2,394	2,388	2,447	28,265	26,543
Department of Education	2,413	2,213	2,642	2,818	2,358	2,279	2,679	1,903	2,363	1,611	2,018	750	26,047	25,339
Department of Energy	1,692	1,352	1,393	978	1,162	1,035	1,206	1,196	1,403	1,342	1,264	1,414	15,439	12,459
Department of Health and Human Services, except Social Security:														
Public Health Service	1,519	1,247	1,409	1,279	1,284	1,560	1,463	1,440	1,463	1,532	1,390	1,861	17,447	15,348
Health Care Financing Administration:														
Grants to States for Medicaid	5,283	5,681	5,512	5,194	5,199	5,565	5,653	4,998	6,862	5,351	5,788	6,742	67,827	52,533
Federal hospital ins. trust fund	6,653	5,779	6,638	6,489	6,645	7,032	7,237	6,759	7,333	7,607	6,690	7,107	81,971	70,742
Federal supp. med. ins. trust fund	4,402	4,514	4,149	4,456	3,642	3,695	4,169	4,082	4,015	4,843	3,969	4,351	50,285	47,021
Other	3,237	3,181	4,988	3,111	3,096	3,911	3,125	3,121	3,252	3,120	3,275	1,866	39,282	35,480
Social Security Administration	3,130	2,737	1,649	2,668	1,667	506	3,272	1,817	1,867	5,002	560	1,525	26,401	22,748
Administration for children and families	2,001	2,000	2,176	2,916	2,578	2,254	2,528	2,283	2,089	2,241	2,029	2,155	27,248	25,500
Other	-4,238	-4,227	-6,006	-4,201	-4,245	-5,014	-4,231	-4,253	-4,375	-4,206	-4,460	-3,045	-52,500	-51,403
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	20,265	20,537	20,433	21,130	21,165	21,293	21,303	21,374	24,490	21,449	21,423	21,427	256,290	243,774
Federal disability ins. trust fund	2,386	2,405	2,441	2,609	2,585	2,588	2,676	2,711	2,743	2,754	2,674	2,724	31,295	28,592
Other	-1,675	-7	-26	-1,135	-20	-89	-1,503	-16	-163	-1,516	-7	-10	-6,167	-5,971

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,219	1,805	2,113	2,032	1,907	1,966	2,126	2,271	2,053	2,166	1,785	2,028	24,470	22,758
Department of the Interior	667	613	532	410	457	503	584	496	484	685	460	663	6,555	6,096
Department of Justice	1,259	786	737	689	638	725	936	818	905	756	732	845	9,826	8,244
Department of Labor														
Unemployment trust fund	2,138	1,968	3,098	4,150	3,880	4,516	4,000	3,689	3,592	3,601	3,376	3,286	41,294	28,434
Other	670	119	470	561	125	144	819	458	682	769	742	311	5,870	5,606
Department of State	633	330	398	437	303	331	381	525	520	414	343	392	5,007	4,252
Department of Transportation:														
Highway trust fund	1,408	1,311	1,149	974	822	1,030	969	1,325	1,506	1,568	1,591	1,675	15,329	14,463
Other	1,481	1,395	1,481	1,573	1,292	1,447	1,494	1,418	1,355	1,469	1,213	1,611	17,232	16,041
Department of the Treasury:														
Interest on the public debt	18,534	22,545	50,078	18,261	17,772	18,473	18,423	23,551	50,014	18,112	19,103	17,464	292,330	285,472
Other	-1,127	-937	-108	-29	2,588	3,036	1,410	-931	-767	-544	-564	928	1,098	-9,120
Department of Veterans Affairs:														
Compensation and pensions	1,325	2,566	1,377	1,355	1,361	107	1,452	1,382	1,381	2,648	94	1,364	16,412	16,168
National service life	68	58	54	86	401	34	41	37	36	31	33	28	908	830
United States government life	3	2	1	3	7	1	1	2	1	2	1	1	26	28
Other	1,652	1,412	1,182	1,001	1,349	1,661	1,403	1,265	1,096	1,329	1,233	1,808	16,391	14,187
Environmental Protection Agency	564	498	579	361	424	537	502	435	552	513	398	570	5,932	5,770
General Services Administration	154	354	-226	191	-317	426	-601	343	204	-627	246	322	469	487
National Aeronautics and Space Administration	1,251	1,194	1,308	1,035	1,044	1,294	1,148	1,133	1,151	1,179	1,076	1,149	13,961	13,878
Office of Personnel Management	2,974	2,709	3,000	2,968	2,959	3,143	3,178	2,761	3,051	2,960	2,949	2,945	35,596	34,808
Small Business Administration	163	23	23	-7	6	19	36	6	22	45	32	25	394	613
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	1,214	3,042	-443	1,502	-1,634	639	890	418	3,364	-1,022	-2,498	-1,806	3,666	7,363
Savings association fund	-4	-1	-3	-10	-6	-3	-181	21	-6	1	-19	-80	-292	-36
FSLIC resolution fund	156	540	-9	463	582	187	382	587	94	1,142	1,090	3,253	8,469	8,556
Postal Service:														
Public enterprise funds (off-budget)	-526	-151	-647	480	100	-217	-766	-719	-104	488	282	2,659	879	1,317
Payment to the Postal Service fund	158			118			118			118			511	511
Resolution Trust Corporation	-2,121	-1,413	-5,917	2,128	-870	7,889	4,261	-4,374	-2,030	-486	-1,808	-4,193	-8,934	50,751
Tennessee Valley Authority	93	362	-27	140	50	-66	264	254	47	106	131	115	1,469	740
Other independent agencies	2,229	1,118	1,462	582	1,409	1,646	1,146	1,049	-1,516	1,086	1,230	1,668	13,109	12,013
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,771	-2,536	-2,700	-2,895	-2,838	-2,869	-2,914	-2,783	-2,766	-3,373	-2,715	-5,621	-36,782	-36,206
Interest received by trust funds	-135	-4,559	-32,318	-125	-566	-380	-614	-4,993	-32,896	-141	-881	-228	-77,838	-70,648
Rents and royalties on outer continental shelf lands	-185	-30	-448	-252	-13	-369	-120	-4	-405	-224	-221	-226	-2,498	-3,150
Other	(*)	(*)							(*)	(*)	(*)	(*)	(*)	-1
Totals this year:														
Total outlays	114,660	117,878	106,199	119,758	111,391	123,799	123,894	109,089	117,137	122,226	102,920	112,943	1,381,895	.....
(On-budget)	94,671	95,584	95,500	97,198	88,169	100,854	102,858	86,402	102,329	99,935	79,129	86,708	1,129,336	.....
(Off-budget)	19,990	22,294	10,699	22,561	23,222	22,945	21,035	22,687	14,808	22,291	23,792	26,236	252,559	.....
Total-surplus (+) or deficit (-)	-36,592	-44,684	-2,537	-15,664	-49,174	-50,712	+14,609	-46,786	+3,783	-43,146	24,702	+5,400	-290,204	.....
(On-budget)	-37,454	-44,687	-15,328	-17,258	-49,717	-54,332	+620	-49,476	-10,891	-43,958	23,694	+6,104	-340,071	.....
(Off-budget)	+862	+3	+12,792	+1,594	+544	+3,619	+13,989	+2,690	+14,674	+812	-1,008	-704	+49,867	.....
Total borrowing from the public	41,283	25,791	22,923	11,449	21,351	50,138	6,292	33,840	22,318	26,839	38,841	9,853	310,918	277,576
Total-outlays prior year	108,350	118,230	109,287	99,062	93,848	105,978	110,371	116,926	105,968	119,424	120,075	116,237		1,323,757
(On-budget)	89,438	96,781	94,755	79,144	72,681	83,442	90,484	95,922	91,020	99,572	97,251	91,580		1,082,070
(Off-budget)	18,913	21,449	14,533	19,918	21,167	22,536	19,887	21,004	14,948	19,852	22,824	24,657		241,687
Total-surplus (+) or deficit (-) prior year	-31,364	-47,723	-7,387	+1,650	-26,191	-41,173	+30,009	-53,367	-2,579	-40,831	-43,649	-6,887		-269,492
(On-budget)	-32,412	-51,251	-12,695	-9,122	-27,088	-44,431	+18,261	-53,966	-14,698	-43,245	-42,599	-8,444		-321,690
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896	+3,258	+11,747	+599	+12,119	+2,414	-1,049	+1,557		+52,198

No transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1992

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	342	663	-321	5,918	5,916	2	15,194	15,400	15,090
Black lung disability	392	393	-1	969	967	2	.....	.....	.....
Federal disability insurance	2,530	2,724	-194	31,179	31,295	-116	13,105	13,117	12,918
Federal employees life and health .....	.....	-44	44	.....	-1,216	1,216	17,033	18,469	18,598
Federal employees retirement	23,327	2,794	20,532	60,542	34,058	26,484	264,147	270,206	290,626
Federal hospital insurance	7,046	7,107	-61	92,677	81,971	10,706	109,327	120,760	120,647
Federal old-age and survivors insurance	23,576	21,427	2,149	307,152	256,290	50,862	255,557	304,414	306,524
Federal supplementary medical insurance	2,987	4,351	-1,364	53,149	50,285	2,863	16,241	19,845	18,534
Highways	1,367	1,811	-444	18,368	16,812	1,556	19,389	21,371	20,962
Military advances	1,176	1,102	74	12,182	12,440	-258	.....	.....	.....
Railroad retirement	460	630	-170	8,263	7,482	781	10,434	11,548	11,527
Military retirement	1,239	2,073	-834	36,500	24,492	12,008	76,056	88,737	87,753
Unemployment	1,075	3,286	-2,211	29,247	41,294	-12,047	47,569	37,396	35,133
Veterans life insurance	35	67	-32	1,506	1,307	199	12,655	12,885	12,850
All other trust	816	878	-62	5,816	4,152	1,664	7,290	8,970	8,556
Total trust fund receipts and outlays and investments held from									
Table 6-D	66,368	49,263	17,105	663,468	567,545	95,923	863,997	943,117	959,719
Less: Interfund transactions	28,436	28,436	.....	197,516	197,516	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	37,932	20,827	17,105	465,952	370,028	95,923			
Total Federal fund receipts and outlays	83,332	95,037	-11,705	653,971	1,040,098	-386,127			
Less: Interfund transactions	358	358	.....	872	872	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	82,974	94,679	-11,705	653,099	1,039,226	-386,127			
Less: offsetting proprietary receipts	2,563	2,563	.....	27,359	27,359	.....		
Net budget receipts & outlays	118,344	112,943	5,400	1,091,692	1,381,895	-290,204			

.. No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1992 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	55,496	476,465	467,827
Corporation income taxes	19,896	100,270	98,086
Social insurance taxes and contributions:			
Employment taxes and contributions	32,597	385,491	370,526
Unemployment insurance	316	23,410	20,922
Other retirement contributions	409	4,788	4,568
Excise taxes	4,093	45,570	42,402
Estate and gift taxes	1,004	11,143	11,138
Customs	1,552	17,359	15,949
Miscellaneous	2,980	27,195	22,846
Total	118,344	1,091,692	1,054,265
NET OUTLAYS			
National defense	25,842	298,188	273,292
International affairs	1,727	16,100	15,851
General science, space, and technology	1,159	16,234	16,111
Energy	665	4,519	2,408
Natural resources and environment	1,742	19,870	18,552
Agriculture	195	14,968	15,183
Commerce and housing credit	585	9,752	75,639
Transportation	3,618	33,747	31,099
Community and Regional Development	764	7,924	6,811
Education, training, employment and social services	2,233	43,586	42,809
Health	8,834	89,571	71,183
Medicare	10,309	119,024	104,489
Income security	15,173	199,395	170,846
Social Security	24,151	287,545	269,015
Veterans benefits and services	3,213	33,973	31,349
Administration of justice	1,277	14,481	12,276
General government	1,869	12,874	11,661
Interest	15,435	199,422	194,541
Undistributed offsetting receipts	-5,847	-39,280	-39,356
Total	112,943	1,381,895	1,323,757

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example

would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Outlays of Federal credit programs subject to the Federal Credit Reform Act of 1990 are recorded as Budgetary outlays for the subsidy and administrative expenses in the program account. Outlays of off-budget Federal entities and activity of the financing accounts subject to credit reform are excluded from budget outlay totals. Interest on the public debt (public issues) is recognized on the accrual basis.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 ____* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 ____*
- The United States Budget in Brief, FY 19 ____*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the October 1992 Statement
will be 2:00 pm EST November 23, 1992.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is
\$27.00 per year (domestic), \$33.73 per year (foreign).
No single copies are sold.

UNIVERSITY OF FLORIDA



3 1262 09051 8035